EXHIBIT 16

DEPARTMENT OF CORRECTIONAL SERVICES COXSACKIE CORRECTIONAL FACILITY

COXSACKIE, NEW YORK 12051-0200 (518) 731-2781



ISRAEL RIVERA SUPERINTENDENT

April 5, 2007

Mr. Michael J. Freed, President Rockland Vending Corporation 1 Sanford Avenue Chester, NY 10918

Dear Mr. Freed:

Our contract was officially over August 24, 2006. Because we have had several issues with getting paid on time, we were not certain that we wanted to renew. After several attempts to collect payment of commissions and space fees and plenty of opportunity, it has been decided that we are not going to renew. We cannot operate any longer under these circumstances. As a result, we must request that you remove all machines and equipment by close of business May 11, 2007.

Thank you.

Sincerely,

Mark Matthews Deputy Superintendent for Administration

dmd

cc:

Stewart R. Kidder, Director of Support Operations
Nan Ferri, Support Operations
Israel Rivera, Superintendent — Coxsackie Correctional Facility